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UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re: DELPHI CORPORATION., et al.,
Debtors.) Chapter 11
)
) Case No: 05-44481 (RDD)
) (Jointly Administered)

**RESPONSE OF THE ARNOLD CENTER, INC. TO THE
REORGANIZED DEBTORS' FORTY-THIRD OMNIBUS CLAIMS OBJECTION**

NOW COMES the Arnold Center, Inc. (the "Arnold Center") by and through its counsel, Lambert, Leser, Isackson, Cook & Giunta, P.C., and for its Response to the Reorganized Debtors' Forty-Third Claims Objection hereby states as follows:

1. During the period from June 1, 2009 through October 6, 2009, the Arnold Center provided certain goods and services to the Debtors.
2. The provision of these goods and services constitutes administrative expenses of the Debtors' estate pursuant to 11 U.S.C. § 503.
3. The Arnold Center has submitted a claim (the "Claim") for administrative expenses in the Debtors' bankruptcies. The Claim was filed on November 4, 2009 in the

amount of \$49,745.41 and was assigned claim no. 19768 by the Debtors' claims agent.

4. The Claim, as filed, is attached to this Response as Exhibit A.
5. On January 22, 2010, Debtors filed the Forty-Third Omnibus Claims Objection (the "Objection").
6. In the Objection, the Debtors state that the Arnold Center's Claim "assert[s] liabilities or dollar amounts that are not owing pursuant to the Reorganized Debtors' books and records, in most cases because such Administrative Claims have been satisfied in the ordinary course of business". Objection at 9.
7. The Arnold Center denies that its claim has been fully satisfied by the Debtors. While some payments have been made, there remains owing a balance of no less than \$32,211.56.
8. The Claim, as filed, includes documentation attesting to the validity of the Claim against the Debtors.
9. While the Arnold Center has presented tangible documentary evidence to prove its Claim, the Debtors have simply stated that they do not show the Claim in their books and records, and surmise that the Claim has been satisfied in the ordinary course. The Debtors have presented no evidence to prove that the Claim was satisfied and their mere denial of the Claim is insufficient to affect its validity.
10. Pursuant to Fed. R. Bankr. P. 3001(f), a proof of claim "executed and filed in accordance with these rules shall constitute *prima facie* evidence of the validity and amount of the claim". *See also, Sherman v. Novak (In re Reilly)*, 245 B.R. 768, 773

(2nd Cir. 2000). The Debtors have not objected to the Arnold Center's Claim on the grounds that it was procedurally improper.

11. Once the *prima facie* evidence of the validity of a claim is established by its proper filing, the party objecting to the claim has the burden of going forward and introducing evidence sufficient to rebut the presumption of validity. *See, e.g. Reilly* 245 B.R. at 773; *California State Board of Equalization v. Official Unsecured Creditors' Committee (In re Fidelity Holding Co., Ltd.)*, 837 F.2d 696, 698 (5th Cir. 1988). The evidence put forward by the debtor to refute the claim must be of equal "probative force" to the creditor's proof of claim. *In re Simmons*, 765 F.2d 547, 552 (5th Cir. 1985). "When no evidence is proffered to rebut the *prima facie* evidentiary showing attendant to a properly executed and filed proof of claim" a court may summarily overrule an objection to such claim without taking testimony. *Garner v. Shier (In re Garner)*, 246 B.R. 617, 624 (B.A.P. 9th Cir. 2000).

12. The Debtors are attempting to inappropriately shift the burden in this matter to the Arnold Center. *See Omnibus Claims Objection: Debtor's Disagreement of the Amount Is Not Enough*, 22 Jun., Am. Bankr. Inst. J. 14 (2003). By filing a 222 page omnibus objection and simply stating that the claims do not appear in the Debtors' books and records, the Debtors are using the shotgun approach, hoping that numerous creditors with perfectly-valid claims will simply not respond, or that it will not be economical for them to respond.

13. This approach is contrary to the Bankruptcy Rules and the overall spirit of the claims resolution procedure. What the Debtors have done is, in effect, to require their creditors to not only file the proof of claim required by the Code, but also prove that

claim again against the mere assertion (without evidence) on the part of the Debtors that they disagree. The fact that the Debtors failed to account for their debts to the Arnold Center in their own books and records does not mean that such obligations do not exist.

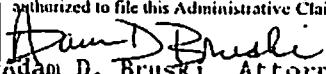
WHEREFORE, for the reasons stated herein, the Arnold Center respectfully requests that this Honorable Court deny the Debtors' Objection in so far as it relates to the Arnold Center's Claim and instead order payment of the Arnold Center's Claim. In addition, the Arnold Center requests any and all other relief the Court believes available and appropriate, including its attorney fees.

Respectfully submitted,

Dated: February 17, 2010

By: /s/ Susan M. Cook

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| | | | |
|---|--|---|--|
| United States Bankruptcy Court Southern District of New York Delphi Corporation et al. Claims Processing c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue El Segundo, California 90245 | | Administrative Claim Request Form | COPY |
| Debtor against which Administrative Claim is asserted : Delphi Corporation, et al. 05-44481 | | Case Name and Number In re Delphi Corporation, et al 05-44481 Chapter 11, Jointly Administered | |
| <small>NOTE: This form should not be used to make a claim in connection with a request for payment for goods or services provided to the Debtors prior to the commencement of the case. This Administrative Claim Request Form is to be used solely in connection with a request for payment of an administrative expense arising after June 1, 2009, pursuant to 11 U.S.C. § 503.</small> | | | |
| Name of Creditor <i>(The person or other entity to whom the debtor owes money or property)</i> Arnold Center, Inc. | | <input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your Administrative Claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court. | |
| Name and Address Where Notices Should be Sent Susan M. Cook/Adam D. Bruski 916 Washington Avenue, Suite 309 Bay City, Michigan 48708 Telephone No. (989) 893-3518 | | THIS SPACE IS FOR COURT USE ONLY | |
| ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR: | | <input type="checkbox"/> Check here if this Administrative Claim | <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated _____ |
| 1 BASIS FOR ADMINISTRATIVE CLAIM <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Goods sold <input checked="" type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other (Describe briefly) | | | |
| <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) Wages, salaries, and compensation (Fill out below) Your social security number _____ Unpaid compensation for services performed from _____ to _____ (date) (date) | | | |
| 2 DATE DEBT WAS INCURRED 6/1/09 - 10/6/09 | | 3. IF COURT JUDGMENT, DATE OBTAINED | |
| 4 TOTAL AMOUNT OF ADMINISTRATIVE CLAIM \$ 49,745.41 <input type="checkbox"/> Check this box if Administrative Claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges | | | |
| 5 BRIEF DESCRIPTION OF ADMINISTRATIVE CLAIM (attach any additional information) Goods sold and services performed | | | |
| 6 CREDITS AND SETOFFS The amount of all payments on this Administrative Claim has been credited and deducted for the purpose of making this Administrative Claim request. In filing this Administrative Claim request, claimant has deducted all amounts that claimant owes to debtor. | | THIS SPACE IS FOR COURT USE ONLY | |
| 7 SUPPORTING DOCUMENTS <i>Attach copies of supporting documents</i> , such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. Any attachment must be 8-1/2" by 11". | | RECEIVED NOV 05 2009 KURTZMAN CARSON CONSULTANTS | |
| Date 11/4/09 | Sign and print the name and title, if any, of the creditor or other person authorized to file this Administrative Claim (attach copy of power of attorney, if any)  Adam D. Bruski, Attorney for Creditor | | |

| DATE | Shipper | Invoice | Original Amount | PO NUMBER | PLANT | Amount | Amount | Scheduled Month Payment Should Be Received | Aug Aug Aug Dec Dec Dec Dec Dec Dec Dec Dec Dec | Truck Lease Truck Lease |
|-----------------------------|---------|---------|-----------------|-----------|-----------|--------|-------------|--|--|----------------------------|
| | | | | | | Paid | Due | | | |
| Nexteer - Acct 1934 | | | | | | | | | | |
| 06/30/09 | 17233 | 54772 | \$ 598.00 | 450188160 | | | \$ 598.00 | | Aug | Truck Lease |
| 07/23/09 | 17233a | 54775 | \$ 975.00 | 450188160 | | | \$ 975.00 | | Aug | Truck Lease |
| 09/01/09 | 17451 | 55160 | \$1,285.00 | 450188160 | | | \$ 1,285.00 | | Dec | |
| 09/04/09 | 17480 | 55201 | \$1,080.64 | 450188160 | | | \$ 1,080.64 | | Dec | |
| 09/11/09 | 17521 | 55271 | \$987.45 | 450188160 | | | \$ 987.45 | | Dec | |
| 09/18/09 | 17576 | 55357 | \$1,102.98 | 450188160 | | | \$ 1,102.98 | | Dec | |
| 09/25/09 | 17617 | 55402 | \$1,239.58 | 450188160 | | | \$ 1,239.58 | | Dec | |
| 09/30/09 | HOURS | 55559 | \$1,308.02 | 450888804 | | | \$ 1,308.02 | | Dec | |
| 09/30/09 | 17821 | 55792 | \$1,347.84 | 450955848 | | | \$ 1,347.84 | | Dec | |
| TOTALS FOR 1934 | | | | | | \$ - | \$ - | | | \$ 9,924.51 |
| Nexteer - Acct 1934A | | | | | | | | | | |
| 7/6/09 | 17154 | 54621 | \$ 835.80 | PIN | 450571185 | 66 | \$ 835.80 | | Sept | |
| 7/27/09 | 17249 | 54778 | \$ 975.10 | PIN | 450571185 | 66 | \$ 975.10 | | Sept | |
| 8/10/09 | 17325 | 54951 | \$ 975.10 | PIN | 450571185 | 66 | \$ 975.10 | | Oct | |
| 8/14/09 | 17360 | 54992 | \$ 600.00 | PIN | 450836426 | 6 | \$ 600.00 | | Oct | |
| 8/17/09 | 17368 | 55002 | \$ 905.45 | PIN | 450571185 | 6 | \$ 905.45 | | Oct | |
| 8/19/09 | 17384 | 55021 | \$ 1,200.00 | PIN | 450836426 | 6 | \$ 1,200.00 | | Oct | |
| 8/19/09 | 17385 | 55022 | \$ 355.20 | PIN | 450574877 | 6 | \$ 355.20 | | Oct | |
| 8/19/09 | 17386 | 55023 | \$ 64.80 | PIN | 450570427 | 6 | \$ 64.80 | | Oct | |
| 8/20/09 | 17390 | 55035 | \$ 840.00 | PIN | 450836426 | 6 | \$ 840.00 | | Oct | |
| 8/25/09 | 17403 | 55053 | \$ 360.00 | PIN | 450836426 | 6 | \$ 360.00 | | Oct | |
| 8/25/09 | 17409 | 55058 | \$ 835.80 | PIN | 450571185 | 66 | \$ 835.80 | | Oct | |
| 8/25/09 | 17413 | 55071 | \$ 840.00 | PIN | 450836426 | 6 | \$ 840.00 | | Oct | |
| 8/26/09 | 17417 | 55078 | \$ 177.60 | PIN | 450574877 | 6 | \$ 177.60 | | Oct | |
| 8/28/09 | 17418 | 55079 | \$ 360.00 | PIN | 450836426 | 6 | \$ 360.00 | | Oct | |
| 8/27/09 | 17424 | 55087 | \$ 266.40 | PIN | 450674877 | 6 | \$ 266.40 | | Oct | |
| 8/27/09 | 17425 | 55088 | \$ 600.00 | PIN | 450836426 | 6 | \$ 600.00 | | Oct | |
| 8/31/09 | 17441 | 55106 | \$ 1,080.00 | PIN | 450836426 | 6 | \$ 1,080.00 | | Oct | |
| 9/1/09 | 17445 | 55154 | \$ 1,184.05 | pin | 450571185 | 66 | \$ 1,184.05 | | Nov | |
| 9/1/09 | 17447 | 55156 | \$ 600.00 | pin | 450836426 | 6 | \$ 600.00 | | Nov | |
| 9/2/09 | 17455 | 55166 | \$ 120.00 | pin | 450836426 | 6 | \$ 120.00 | | Nov | |
| 9/3/09 | 17461 | 55171 | \$ 840.00 | pin | 450836426 | 6 | \$ 840.00 | | Nov | |
| 9/3/09 | 17462 | 55172 | \$ 177.60 | pin | 450926454 | 6 | \$ 177.60 | | Nov | |
| 9/3/09 | 17463 | 55173 | \$ 32.40 | pin | 450570427 | 6 | \$ 32.40 | | Nov | |
| 9/8/09 | 17475 | 55211 | \$ 1,320.00 | pin | 450836426 | 6 | \$ 1,320.00 | | Nov | |
| 9/8/09 | 17477 | 55213 | \$ 696.50 | pin | 450571185 | 66 | \$ 696.50 | | Nov | |
| 9/8/09 | 17487 | 55221 | \$ 360.00 | pin | 450836426 | 6 | \$ 360.00 | | Nov | |
| 9/10/09 | 17499 | 55253 | \$ 358.20 | pin | 450836426 | 6 | \$ 358.20 | | Nov | |
| 9/11/09 | 17512 | 55266 | \$ 597.00 | pin | 450836426 | 6 | \$ 597.00 | | Nov | |
| 9/14/09 | 17518 | 55277 | \$ 597.00 | pin | 450836426 | 6 | \$ 597.00 | | Nov | |
| 9/14/09 | 17519 | 55278 | \$ 266.40 | pin | 450926454 | 6 | \$ 266.40 | | Nov | |
| 9/14/09 | 17523 | 55281 | \$ 1,044.75 | pin | 450571185 | 66 | \$ 1,044.75 | | Nov | |
| 9/15/09 | 17527 | 55289 | \$ 1,074.60 | pin | 450836426 | 6 | \$ 1,074.60 | | Nov | |
| 9/15/09 | 17528 | 55290 | \$ 16.20 | pin | 450570427 | 6 | \$ 16.20 | | Nov | |
| 9/15/09 | 17529 | 55291 | \$ 310.80 | pin | 450926454 | 6 | \$ 310.80 | | Nov | |
| 9/16/09 | 17537 | 55302 | \$ 835.80 | pin | 450836426 | 6 | \$ 835.80 | | Nov | |
| 9/16/09 | 17538 | 55303 | \$ 44.40 | pin | 450926454 | 6 | \$ 44.40 | | Nov | |

| DATE | Shipper | Invoice | Original Amount | PO NUMBER | PLANT | Amount Paid | Amount Due | Scheduled Month Payment Should Be Received | | |
|-----------------------------|---------|---------|-----------------|------------|------------|-------------|-------------|--|-----|---|
| | | | | | | | | 1 | 2 | 3 |
| 9/17/09 | 17546 | 55311 | \$ 656.70 | pin | 450836426 | 6 | \$ 656.70 | | Nov | |
| 9/18/09 | 17566 | 55342 | \$ 895.50 | pin | 450836426 | 6 | \$ 895.50 | | Nov | |
| 9/21/09 | 17575 | 55352 | \$ 955.20 | pin | 450836426 | 6 | \$ 955.20 | | Nov | |
| 9/21/09 | 17578 | 55353 | \$ 696.50 | pin | 450571185 | 66 | \$ 696.50 | | Nov | |
| 9/22/09 | 17584 | 55362 | \$ 177.60 | pin | 450826454 | 6 | \$ 177.60 | | Nov | |
| 9/22/09 | 17585 | 55363 | \$ 358.20 | pin | 450836426 | 6 | \$ 358.20 | | Nov | |
| 9/24/09 | 17603 | 55383 | \$ 1,432.80 | pin | 450836426 | 6 | \$ 1,432.80 | | Nov | |
| 9/28/09 | 17616 | 55395 | \$ 597.00 | pin | 450836426 | 6 | \$ 597.00 | | Nov | |
| 9/28/09 | 17620 | 55398 | \$ 1,044.75 | pin | 450571185 | 66 | \$ 1,044.75 | | Nov | |
| 9/29/09 | 17628 | 55417 | \$ 444.00 | pin | 450926454 | 6 | \$ 444.00 | | Nov | |
| 9/30/09 | 17637 | 55436 | \$ 955.20 | pin | 450836426 | 6 | \$ 955.20 | | Nov | |
| 9/30/09 | 17639 | 55438 | \$ 222.00 | pin | 460017092 | 68 | \$ 222.00 | | Nov | |
| 9/30/09 | 17640 | 55439 | \$ 370.00 | pin | 450543604 | 68 | \$ 370.00 | | Nov | |
| 10/1/09 | 17648 | 55446 | \$ 597.00 | pin | 450836426 | 6 | \$ 597.00 | | Dec | |
| 10/5/09 | 17665 | 55472 | \$ 716.40 | pin | 450836426 | 6 | \$ 716.40 | | Dec | |
| 10/5/09 | 17666 | 55473 | \$ 32.40 | pin | 450570427 | 6 | \$ 32.40 | | Dec | |
| 10/5/09 | 17669 | 55475 | \$ 905.45 | pin | 450571185 | 66 | \$ 905.45 | | Dec | |
| 10/6/09 | 17675 | 55485 | \$ 597.00 | pin | 450836426 | 6 | \$ 597.00 | | Dec | |
| 10/6/09 | 17676 | 55486 | \$ 266.40 | pin | 450926454 | 6 | \$ 266.40 | | Dec | |
| TOTAL FOR 1934A | | | | | | | | \$ 33,667.05 | | |
| Nexteer - Acct 1934B | | | | | | | | | | |
| 08/20/09 | 17391 | 55036 | \$ 37.20 | DUST COVER | 450664320 | 6 | \$ 37.20 | | Oct | |
| 08/20/09 | 17392 | 55037 | \$ 38.40 | DUST COVER | 450570437 | 6 | \$ 38.40 | | Oct | |
| 08/27/09 | 17426 | 55089 | \$ 37.20 | DUST COVER | 450664320 | 6 | \$ 37.20 | | Oct | |
| 09/03/09 | 17464 | 55174 | \$ 74.40 | DUST COVER | 450664320 | 6 | \$ 74.40 | | Nov | |
| 09/10/09 | 17500 | 55254 | \$ 37.20 | DUST COVER | 450664320 | 6 | \$ 37.20 | | Nov | |
| 09/14/09 | 17520 | 55279 | \$ 76.80 | DUST COVER | 450570437 | 6 | \$ 76.80 | | Nov | |
| 09/17/09 | 17547 | 55312 | \$ 111.60 | DUST COVER | 450664320 | 6 | \$ 111.60 | | Nov | |
| 09/18/09 | 17567 | 55343 | \$ 37.20 | DUST COVER | 450664320 | 6 | \$ 37.20 | | Nov | |
| 09/24/09 | 17604 | 55384 | \$ 37.20 | DUST COVER | 450664320 | 6 | \$ 37.20 | | Nov | |
| 10/01/09 | 17649 | 55447 | \$ 148.80 | DUST COVER | 450664320 | 6 | \$ 148.80 | | Dec | |
| 10/02/09 | 17659 | 55464 | \$ 153.60 | DUST COVER | 450570437 | 6 | \$ 153.60 | | Dec | |
| 10/06/09 | 17677 | 55487 | \$ 153.60 | DUST COVER | 450570437 | 6 | \$ 153.60 | | Dec | |
| TOTAL FOR 1934B | | | | | | | | \$ 943.20 | | |
| Nexteer - Acct 1934C | | | | | | | | | | |
| 9/4/2009 | 17470 | 55181 | \$ 11.92 | | SAG9014221 | 4 | \$ 11.92 | | Nov | |
| 9/9/2009 | 17489 | 55223 | \$ 16.01 | | SAG9014221 | 4 | \$ 16.01 | | Nov | |
| 9/11/2009 | 17511 | 55285 | \$ 15.81 | | SAG9014221 | 4 | \$ 15.81 | | Nov | |
| TOTAL FOR 1934C | | | | | | | | \$ 43.74 | | |
| Nexteer - Acct 1934D | | | | | | | | | | |
| 08/23/09 | 17102 | 54477 | 19.13 | | 450321472 | | 19.13 | | Aug | |
| 08/28/09 | 17432 | 55117 | 48.38 | | 450321472 | | 48.38 | | Oct | |
| 08/31/09 | 17440 | 55105 | 45.00 | | 450321472 | | 45.00 | | Oct | |
| 09/01/09 | 17446 | 55155 | 9.00 | | 450321472 | | 9.00 | | Nov | |
| 09/02/09 | 17453 | 55163 | 22.50 | | 450321472 | | 22.50 | | Nov | |

| Nexter - Accr 1934 E | | | | | |
|----------------------|-------|-------|--------|-----------|--------|
| 07/28/09 | 17253 | 54782 | 950.40 | 450664321 | 6 |
| 09/02/09 | 17454 | 55164 | 475.20 | 450664321 | 6 |
| 09/03/09 | 17465 | 55175 | 475.20 | 450664321 | 6 |
| 09/08/09 | 17488 | 55222 | 950.40 | 450664321 | 6 |
| 09/15/09 | 17530 | 55282 | 950.40 | 450664321 | 6 |
| TOTALS FOR 1934 E | | | | | |
| | | | | | 950.40 |
| | | | | | 475.20 |
| | | | | | 475.20 |
| | | | | | 950.40 |
| | | | | | 950.40 |

| Nexter - Acc# 1934G | | | |
|---------------------|-------|-------|-----------|
| 09/23/09 | 17597 | 55374 | \$ 445.00 |
| TOTAL \$ 445.00 | | | |

TOTAL OUTSTANDING